

OFFICIAL GAZETTE

GOVERNMENT OF GOA



SUPPLEMENT

GOVERNMENT OF GOA

Goa Legislature Secretariat

LA/A/BILLS/6809/2004

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 19-7-2004 is hereby published for the general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Entertainment Tax (Amendment) Bill, 2004

(Bill No. 21 of 2004)

A

BILL

further to amend the Goa Entertainment Tax Act, 1964.

BE it enacted by the Legislative Assembly of Goa in the Fifty-fifth Year of the Republic of India as follows:

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Amendment) Act, 2004.

(2) It shall be deemed to have come into force from the 1st day of April, 2004.

2. *Amendment of section 2.*— In section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), in clause (f), after sub-clause (iv) for the second and third provisos, the following provisos shall be substituted, namely,—

“Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent for maintenance and providing facilities and safety measures in permanent cinema theatres for a total period of three years and six months from the date of commencement of the Goa Entertainment Tax (Amendment) Act, 2001 (Goa Act 15 of 2001):

Provided also that if the amount collected by way of service charges is not spent within the period specified above, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate.”

Statement of Objects and Reasons

By virtue of first proviso to clause (f) of section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), the permanent cinema theatres are entitled to collect service charges not exceeding Rs.2/- per ticket or 10% of the payment for admission, whichever is less, for being spent towards maintenance and providing facilities and safety measures in such cinema theatres. In terms of second proviso to clause (f) of section 2 of the said Act, 1964, the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety

measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier.

As the cinema industry in the State of Goa is facing financial constraints, and to help and support it to continue in business, it is proposed to suitably amend second and third provisos of clause (f) of section 2 of the said Act, 1964 and extend the said period to three years and six months in total.

This Bill seeks to achieve the above object.

Financial Memorandum

No financial implications are involved in this Bill since no additional expenditure will be incurred on account of the proposed amendments.

Memorandum Regarding Delegated Legislation
No delegated legislation is envisaged in this Bill.

Porvorim, Goa. Manohar Parrikar
Date: 6th July, 2004. Chief Minister

Assembly Hall, Porvorim, Goa. (S. A. Narvekar)
Date: 7th July, 2004. Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance to Article 207 of the Constitution of India, I, Mohd. Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa the introduction and consideration of the Goa Entertainment Tax (Amendment) Bill, 2004.

Annexure

Extract of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)

2. Definitions.— In this Act, unless there is anything repugnant in the subject or context—

(a) "admission to any entertainment" includes admission to any place in which the entertainment is held;
(aa) "antennae" means an apparatus which receives television signals that enables viewers to tune into transmission including national or international satellite transmission or moving

pictures or series of pictures, by means of transmission of television signals by wire where subscriber's television sets at the residential or non-residential places are linked by metallic co-axial or optic fibre cable to a central system, called headend;

(aaa) "cable television" means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a control system called the 'headend' and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder;

(b) "Commissioner" means the Commissioner of Entertainment Tax appointed under sub-section (1) of section 2A and includes an Additional Commissioner of Entertainment Tax;

(c) "complimentary ticket" means a ticket or pass for admission to any entertainment free of any payment or at a reduced rate of payment for such admission;

(d) "entertainment" with all its grammatical variations and cognate expressions means,—

(1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set, with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;

(2) any amusement, river/boat cruise/ casinos of all kinds, cyber café, pool parlour, exhibition or performance or pageant or game, sport, whether outdoor or indoor, to which persons are admitted on payment;

(e) "Government" means the Government of the State of Goa;

(f) "payment for admission" means the amount paid for admission and includes—

(i) any payment for seats or other accommodation in a place of entertainment.

(ii) any payment made for the loan or use of any instrument or contrivance which enables a person to get a normal or better view or hearing of the entertainment which, without the aid of such instrument or contrivance such person would not get; and

(iii) any payment for any purpose whatsoever connected with an entertainment or for a programme of synopsis thereof which a person is required to make as a condition of attending or continuing to attend the entertainment in addition to the payment, if any, for admission to the entertainment,

(iv) any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required:

Provided that any payment not exceeding Rs.2/- per ticket or 10% of the payment for admission, whichever is less, if charged by the proprietor towards service charges separately and the proprietor shows to the satisfaction of the prescribed officer or such other officer notified by the Government, that the amount of such service charges shall be spent by him or by the owner/lessor of the theatre, as the case may be, within such period as may be notified, towards maintenance and providing facilities and safety measures in permanent cinema theatres, such service charges shall not be included in the payment for admission:

Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent upto the notified period in maintaining and providing facilities and safety measures in permanent cinema theatres or for a period of three years from the notified date, whichever is earlier:

Provided also that if the amount collected by way of service charges is not spent within the notified period or extended period, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate.

The proprietor shall furnish an undertaking jointly signed with the owner/lessor of the theatre stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures and in the event of default thereof they shall be jointly liable to pay the amount with penalty.

[Note:— "payment for admission" does not include any amount collected by way of tax under this Act provided such amount is separately shown on the ticket issued for admission;]

(ff) "place of entertainment" means a place where the entertainment is held and includes the operating office and the place from where the entertainment is provided by means of cable connections from any type of antennae with the cable network attached to it or cable television and such other place where account and other documents connected with the entertainment are kept;

(g) "prescribed" means prescribed by rules made under this Act;

(h) "proprietor" in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof and any person conducting, organizing, sponsoring or patronizing any such entertainments;

(i) "tax" or "entertainment tax" means the tax leviable under section 3;

(j) "surcharge or surcharge on entertainment tax" means the surcharge leviable under section 3A;

(k) "Schedule" means the Schedule appended to this Act.

Assembly Hall,
Porvorim-Goa.
13 July, 2004.

S. A. Narvekar
Secretary (Legislature)

LA/A/BILLS/6833/2004

The following Bill which was introduced in the Legislative Assembly of State of Goa on 19-7-2004 is hereby published for the general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Motor Vehicles Tax (Amendment) Bill, 2004

(Bill No 20 of 2004)

A

BILL

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

BE it enacted by the Legislative Assembly of Goa in the Fifty-fifth Year of the Republic of India as follows:

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2004.

(2) Save as otherwise provided in this Act, it shall come into force at once.

2. *Insertion of new Section 3-A.*— In the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), after section 3, the following section shall be inserted, namely:-

"3-A. *Levy of Green Tax.*— There shall be levied and collected a cess called "green tax", in addition to the tax levied under this Act, on the motor vehicles suitable for use on road as specified in column (2) of the Table below, at the rates specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution.

TABLE

Sr. No.	Class and age of the vehicle	Rate of cess in rupees
(1)	(2)	(3)
(1)	Non-transport vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41 of the Motor Vehicles Act, 1988 (Act 59 of 1988).	
(a)	Two Wheelers	250.00 per five years
(b)	Other than two wheelers	500.00 per five years
(2)	Transport vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of fitness certificate as per section 56, of the Motor Vehicles Act, 1988 (59 of 1988).	1000.00 per annum.

3. *Substitution of new section for section 4.*— For section 4 of the principal Act, the following section shall be substituted with effect from the 1st day of April, 2005, namely:-

"4. *Payment of tax.*— The tax levied under section 3 shall be paid in advance for a year

by every registered owner, or person having possession or control of the motor vehicle and on such payment, he shall be granted a tax licence:

Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter:

Provided further that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this section, produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (Act 59 of 1988)."

4. *Amendment of the Schedule.*— In the Schedule appended to the principal Act, in Part 'B', under item No. (B), for clause (3), the following clause shall be substituted, namely:-

"(3) Any other motor vehicle (i) 5% of the cost of the vehicle, for vehicles priced Rs.6.00 lakhs and below.

(ii) 6% of the cost of the vehicle, for vehicles priced above Rs.6.00 lakhs."

Statement of objects and Reasons

(1) The Bill seeks to insert a new section 3-A in the Goa, Daman and Diu Motor vehicles Tax Act, 1974 (Act 8 of 1974), so as to provide for levy and collection of a cess called "Green Tax" in respect of non-transport and transport vehicles at the time of renewal of certificate of registration and grant of fitness certificate respectively, on completion of 15 years from the date of its initial registration, in order to negatively reinforce old and polluting vehicles and for the purpose of implementation of various measures to control air pollution.

(2) The Bill further seeks to substitute section 4 of the said Act, 1974, by a new section so as to provide for collection of taxes levied on transport vehicles on annual basis from the year 2005-2006. The taxes levied on transport vehicles are currently collected on quarterly/half yearly/yearly basis, which has resulted in massive administrative

problems of record keeping, leading to piling up of arrears of tax. The Bill seeks to overcome this problem.

(3) The Bill also seeks to amend Part 'B' of the Schedule to the said Act, 1974, vis-à-vis the One Time Tax slab applicable to four wheelers. The proposed change is only with respect to the slabs and not the rates of tax.

This Bill seeks to achieve the above objects.

Financial Memorandum

(1) The Bill seeks to levy a cess called "Green Tax" in respect of non-transport and transport vehicles at the time of renewal of certificate of registration and grant of fitness certificate respectively. This levy of cess would result in revenue collection of approximately Rupees Thirty lakhs per annum.

(2) The Bill further seeks to amend the One Time Tax slabs applicable to four wheelers, without changing the rates of tax. This Change of slab would result in revenue collection of approximately Rupees Fifty Lakhs per annum.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Panaji PANDURANG MADKAIKAR
12th July, 2004. Minister for Transport

Assembly Hall,
Porvorim-Goa
12th July, 2004. SUDHIR NARVEKAR
Secretary to Legislative
Assembly of Goa

Governor's recommendation under Article 207 of the Constitution of India

Pursuant to Article 207 of the Constitution, I, Mohd.Fazal, Governor of Goa, hereby recommend the introduction and consideration by the Legislative Assembly of Goa, of the Goa Motor Vehicles Tax Act (Amendment) Bill, 2004.

ANNEXURE TO BILLS No. 20 OF 2004

THE GOA MOTOR VEHICLES TAX (AMENDMENT) BILL, 2004

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

(i) **Section 3: Levy of tax.**— (1) A tax shall be leviable on every motor vehicle used or kept for use in the State at

such rates not exceeding the rates specified in the Schedule Part 'A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'B' to this Act, as the Government may, by notification, in the Official Gazette, specify:

Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the Motor Vehicles Act, 1939, have been permitted to be used on the road whether under a trade certificate or under a temporary registration:

Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribe by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than a quarter for which such vehicle or class of vehicles has been kept for use in the State and whereupon tax shall be paid in respect of such vehicles or class of vehicles at such rates as may be prescribed for periods less than a quarter, so however that it shall not proportionately be in excess of the annual rate.

(2) Except during any period for which the taxation authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the State, the registered owner, or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purposes of this Act be deemed to use or keep such vehicle for use in the State.

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa and any other State Government or in respect of which any special Scheme has been formulated by the Central Government the levy and collection of tax either in the form of composite fee or otherwise shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement or special Scheme.

(2) **Section 4: Payment of tax.**— (1) The tax levied under section 3 shall be paid in advance by every registered owner, or person having possession or control of the motor vehicle for a quarter, half year or year, at his choice and on such payment, he shall be granted a quarterly, half-yearly or annual tax licence as the case may be:

Explanation.— The tax for a half yearly licence shall be double the tax for the quarterly licence and the tax for the yearly licence shall be four times the tax for a quarterly licence:

Provided further that any broken period in such quarterly periods shall, for the purpose of levying the tax, be considered as a full period.

Provided all that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this sub-section produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

(2) In the case of the annual licences, such rebate in respect of the tax as may be prescribed, shall be granted.

(3) In calculating the amount of tax due under sub-section (1) for any period less than one year, the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

(4) Notwithstanding anything contained in the preceding sub-sections, the tax levied under Schedule Part 'B' under sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle and the tax so paid shall be the one time tax of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to be become a vehicle in respect of which a different tax is payable:

Provided that in respect of vehicles registered prior to the first day of April, 1997, of which taxes were being paid annually, the tax specified in Part 'B' of the Schedule shall be paid on or before the last working day of June 1997.

"SCHEDULE"

PART 'B'

SCHEDULE OF TAXATION

(Section 3)

(II) in part 'B', under item No. (B), for clause (3), the following shall be substituted, namely:—

"(3) Any other motor vehicle (i) 5% of the cost of the vehicle, for vehicles priced Rs.10 lakhs and below.

(ii) 6% of the cost of the vehicle, for vehicles priced above Rs.10 lakhs".

Assembly Hall

Porvorim Goa

12th July, 2004.

(SUDHIR NARVEKAR)

Secretary to Legislative
Assembly of Goa.